

E-FILED on March 9, 2007

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Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEVADA**

In re:  
 USA COMMERCIAL MORTGAGE COMPANY,  
 Debtor.

In re:  
 USA CAPITAL REALTY ADVISORS, LLC,  
 Debtor.

In re:  
 USA CAPITAL DIVERSIFIED TRUST DEED  
 FUND, LLC,  
 Debtor.

In re:  
 USA CAPITAL FIRST TRUST DEED FUND, LLC,  
 Debtor.

In re:  
 USA SECURITIES, LLC,  
 Debtor.

Affects:

- ☐ All Debtors
- ☒ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☐ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR  
 Case No. BK-S-06-10726 LBR  
 Case No. BK-S-06-10727 LBR  
 Case No. BK-S-06-10728 LBR  
 Case No. BK-S-06-10729 LBR  
 Chapter 11  
 Jointly Administered Under  
 Case No. BK-S-06-10725 LBR

**CERTIFICATE OF SERVICE OF  
 OBJECTION OF USA  
 COMMERCIAL MORTGAGE  
 COMPANY TO CLAIMS FILED BY  
 THE INTERNAL REVENUE  
 SERVICE AND NOTICE OF  
 HEARING RE: OBJECTION OF USA  
 COMMERCIAL MORTGAGE  
 COMPANY TO CLAIMS FILED BY  
 THE INTERNAL REVENUE  
 SERVICE**

Date: May 31, 2007  
 Time: 9:30 a.m.

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1. On March 9, 2007 I served the following document(s):
- a. Objection of USA Commercial Mortgage Company to Claims Filed by the Internal Revenue Service
- b. Amended Notice of Hearing re: Objection of USA Commercial Mortgage Company to Claims Filed by the Internal Revenue Service
2. I served the above-named document(s) by the following means to the persons as listed below:
- ☐ a. **By ECF System:**
- ☒ b. **By United States mail, postage fully prepaid:**
- |   |  |
|---|--|
| Rollin Thorley, Esq.<br>Internal Revenue Service<br>Office of Chief Counsel<br>110 City Parkway #301<br>Las Vegas, NV 89106 | Internal Revenue Service<br>Attn: Bankruptcy Dept<br>110 City Parkway<br>Stop 5028LVG<br>Las Vegas, NV 89106 |
|---|--|
- ☐ c. **By Personal Service**
- I personally delivered the document(s) to the persons at these addresses:
- ☐ For a party represented by an attorney, delivery was made by handing the document(s) to the attorney or by leaving the document(s) at the attorney's office with a clerk or other person in charge, or if no one is in charge by leaving the document(s) in a conspicuous place in the office.
- ☐ For a party, delivery was made by handing the document(s) to the party or by leaving the document(s) at the person's dwelling house or usual place of abode with someone of suitable age and discretion residing there.
- ☐ d. **By direct email (as opposed to through the ECF System)**
- Based upon the written agreement to accept service by email or a court order, I caused the document(s) to be sent to the persons at the email addresses listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.
- ☐ e. **By fax transmission**
- Based upon the written agreement of the parties to accept service by fax transmission or a court order, I faxed the document(s) to the persons at the fax numbers listed below. No error was reported by the fax machine that I used. A copy of the record of the fax transmission is attached.
- ☐ f. **By messenger**
- I served the document(s) by placing them in an envelope or package addressed to the persons at the addresses listed below and providing them to a messenger for service.

**I declare under penalty of perjury that the foregoing is true and correct.**

Signed on: March 9, 2007

LIA DORSEY

(Name of Declarant)

/s/ LIA DORSEY

(Signature of Declarant)